Order

 \mathbf{v}

Michigan Supreme Court Lansing, Michigan

April 1, 2022

163515

Bridget M. McCormack, Chief Justice

> Brian K. Zahra David F. Viviano Richard H. Bernstein Elizabeth T. Clement Megan K. Cavanagh Elizabeth M. Welch, Justices

TRUGREEN LIMITED PARTNERSHIP, Plaintiff-Appellant,

SC: 163515 COA: 344142

Ct of Claims: 17-000141-MT

DEPARTMENT OF TREASURY, Defendant-Appellee.

On order of the Court, the application for leave to appeal the July 29, 2021 judgment of the Court of Appeals is considered. We direct the Clerk to schedule oral argument on the application. MCR 7.305(H)(1).

The appellant shall file a supplemental brief within 42 days of the date of this order addressing whether it qualifies for the use tax exemption in MCL 205.94(1)(f) because its consumption or use of fertilizers, herbicides, and insecticides constitutes "caring for . . . things of the soil . . ." In the brief, citations to the record must provide the appendix page numbers as required by MCR 7.312(B)(1). The appellee shall file a supplemental brief within 21 days of being served with the appellant's brief. A reply, if any, must be filed by the appellant within 14 days of being served with the appellee's brief. The parties should not submit mere restatements of their application papers.

Amici who appeared at the application stage are invited to file supplemental briefs amicus curiae. Other persons or groups interested in the determination of the issue presented in this case may move the Court for permission to file briefs amicus curiae.



I, Larry S. Royster, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

April 1, 2022

